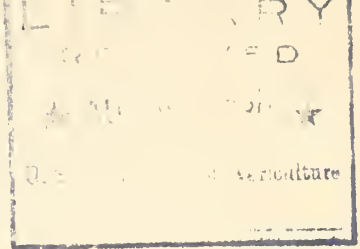


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UNITED STATES DEPARTMENT OF AGRICULTURE  
BUREAU OF BIOLOGICAL SURVEY  
Washington, D. C.



Bi-1088

August 4, 1930.

MEMORANDUM RELATIVE TO ACCOUNTS  
CHARGEABLE TO MORE THAN ONE PROJECT

Judging from a considerable number of expense accounts that have recently been received in the Bureau, some of the field men seem to have the impression that where in the course of a month part of their travel is performed under one project (symbol) and part under another, two separate accounts, one for each project involved, must be rendered. Such is not the case. Only one expense account a month, unless otherwise specifically instructed, should be rendered. Such expense account may cover several projects (symbols); all that is necessary being that the items chargeable to each project be definitely indicated.

Where for several days in succession all expenses incurred are chargeable to one project, in the body of the account for each project involved should appear a statement reading somewhat as follows: Items chargeable to Symbol No. \_\_\_\_\_ with an enumeration of items chargeable to such symbol stands in the usual way. Should there be an intermingling of expenses chargeable to different symbols so that plan can not be followed then the symbols applicable to each item may be shown in the space preceding the date column. The items chargeable to each project (symbol) should be totaled, and on the face of the 1012 voucher in the block headed "Accounting Classification" the different symbols with the total of the items thereunder should be listed.

The rules regarding stating expense accounts chargeable to more than one symbol apply equally to purchase vouchers (1034) and to pay vouchers.

Attention is called to paragraphs 11, 12, 13, and 14 of Bureau Memorandum Bi-358a of June 15, 1927.

E. J. Cohnan,  
In Charge of Accounts.

